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CADDO PARISH CORONER
ANNUAL FINANCIAL REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 1993

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the public, reviewed, entered into the public office and is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 25 1995

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W. MICHEAL ELLIOTT

Certified Public Accountant

(318) 239-2535
(318) 235-5135
FAX 239-2295

P.O. BOX 1287
607-A SOUTH FIFTH STREET
LEESVILLE, LOUISIANA 71496

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

Honorable Dr. George M. McCormick, II
Caddo Parish Coroner
Shreveport, Louisiana:

I have audited the accompanying general purpose financial statements of the Caddo Parish Coroner ("the Coroner") as of and for the two years then ended as listed in the table of contents. These financial statements are the responsibility of the Caddo Parish Coroner. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Caddo Parish Coroner as of and for the two years ended December 31, 1993, and the results of its operations and changes in cash flow for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Caddo Parish Coroner. The information in these schedules has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

W. Micheal Elliott
Leesville, Louisiana
December 21, 1994



W. MICHEAL ELLIOTT

Certified Public Accountant

(318) 239-2535
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FAX 239-2295

P.O. BOX 1287
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Honorable Dr. George M. McCormick, II
Caddo Parish Coroner
Shreveport, Louisiana:

I have audited the general purpose financial statements of the Caddo Parish Coroner ("the Coroner"), as of and for the two years ended December 31, 1993, and have issued my report thereon dated December 21, 1994.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the Caddo Parish Coroner for the two years ended December 31, 1993, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Coroner is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls

- Billings/Receivables
- Cash receipts
- Accounts payable
- Cash disbursements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Caddo Parish Coroner's management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

W. Michael Elliott

Leesville, Louisiana
December 21, 1994



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Certified Public Accountant

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FAX 239-2295

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LEESVILLE, LOUISIANA 71496

Honorable Dr. George M. McCormick, II
Caddo Parish Coroner
Shreveport, Louisiana:

I have audited the general purpose financial statements of the Caddo Parish Coroner ("the Coroner"), as of and for the two years ended December 31, 1993, and have issued my report thereon dated December 21, 1994.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Caddo Parish Coroner is the responsibility of the Coroner's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Caddo Parish Coroner's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, the Caddo Parish Coroner complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Coroner had not complied, in all material respects, with those provisions except for the following matter:

- Finding:** The Coroner did not file an annual year-end report with the Caddo Parish Clerk of Court within 90 days subsequent to December 31, 1993 pursuant to Louisiana R/S # 42:283.
- Cause:** The Coroner was involved in litigation during that time period regarding reimbursement of certain costs incurred in 1993 and was waiting to record the accounting impact of such litigation.
- Effect:** There was no effect upon the financial statements.

Recommendation:

I recommend that the Caddo Parish Coroner file such reports on a timely basis in the future to comply with State law.

This report is intended for the information of the Coroner's management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

W. Michael Elliott

Leesville, Louisiana
December 21, 1994

EXHIBIT A

CADDO PARISH CORONER

BALANCE SHEET

December 31, 1993

ASSETS

Current assets:

Cash and cash equivalents (Note B)	52,776
Accounts receivable (Note C)	<u>4,340</u>

Total current assets	<u>57,116</u>
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Property, plant and equipment (Note D)	<u>---</u>
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Total assets	<u>57,116</u>
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LIABILITIES AND CAPITAL

Current liabilities:

Accounts payable	9,782
Salaries payable	14,833
Payroll taxes payable	<u>1,614</u>

Total current liabilities	<u>26,229</u>
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EQUITY

Retained earnings	<u>30,887</u>
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Total equity	<u>30,887</u>
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Total liabilities and equity	<u>57,116</u>
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The accompanying notes are an integral part of this statement.

Exhibit B

CADDO PARISH CORONER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS

For the two years ended December 31, 1993

	<u>1993</u>	<u>1992</u>
Revenues:		
Fees - City of Shreveport	\$ 304,041	296,589
Fees- Caddo Parish Commission	153,435	164,197
Service revenue	1,081	---
Vendor Payments for Coroner by Caddo Parish Commission	17,285	---
Coroner's emergency commitments	22,605	22,272
Report fees	1,693	638
Interest income	182	228
Other income	<u>7,218</u>	<u>---</u>
Total revenues	<u>507,540</u>	<u>483,924</u>
Expenses:		
Salaries - employees	188,854	181,418
Salaries - Coroner	69,950	70,333
Automobile expense	7,176	8,325
Automobile insurance	1,446	2,550
Autopsy costs	---	56,256
Dues and subscriptions	4,088	2,961
Conventions and seminars	3,803	5,851
Computer service and maintenance	2,869	1,158
Employee education expense	2,060	1,617
Legal and accounting fees	24,823	31,130
Insurance	29,623	14,894
Other expenses (Note E)	9,845	7,571
Professional fees	67,023	26,793
Taxes	24,354	25,426
Telephone	12,495	14,445
Retirement expense	<u>21,780</u>	<u>23,333</u>
Total expenses	<u>\$470,189</u>	<u>474,061</u>
Net income	37,351	9,863
Retained earnings, beginning	<u>(6,464)</u>	<u>(16,327)</u>
Retained earnings, ending	<u>\$ 30,887</u>	<u>(6,464)</u>

The accompanying notes are an integral part of this statement.

Exhibit C

CADD0 PARISH CORONER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS - BUDGET (GAAP BASIS) AND ACTUAL -
Year ended December 31, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fees - City of Shreveport	\$400,000	\$ 296,589	\$(103,411)
Fees- Caddo Parish Commission	185,000	164,197	(20,803)
Coroner's emergency commitments	15,450	22,272	6,822
Report fees	---	638	638
Interest income	---	228	228
Total revenues	<u>600,450</u>	<u>483,924</u>	<u>(116,526)</u>
Expenses:			
Salaries - employees	156,667	181,418	(24,751)
Salaries - Coroner	73,333	70,333	3,000
Automobile expense	9,500	8,325	1,175
Automobile insurance	3,500	2,550	950
Auto rent	---	---	---
Autopsy costs	198,000	56,256	141,744
Dues and subscriptions	2,300	2,961	(661)
Conventions and seminars	7,000	5,851	1,149
Computer service and maintenance	500	1,158	(658)
Employee education expense	---	1,617	(1,617)
Legal and accounting fees	32,300	31,130	1,170
Insurance	15,300	14,894	406
Other expenses	6,750	7,571	(821)
Professional fees	32,300	26,793	5,507
Taxes	36,000	25,426	10,574
Telephone	17,000	14,445	2,555
Travel	---	---	---
Parking	---	---	---
Retirement expense	<u>10,000</u>	<u>23,333</u>	<u>(13,333)</u>
Total expenses	<u>\$600,450</u>	<u>\$474,061</u>	<u>126,389</u>
Net income	---	9,863	9,863
Retained earnings (deficit) beginning	<u>(16,327)</u>	<u>(16,327)</u>	<u>---</u>
Retained earnings (deficit) ending	<u>\$ (16,327)</u>	<u>(6,464)</u>	<u>9,863</u>

The accompanying notes are an integral part of this statement.

Exhibit D

CADDO PARISH CORONER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS - BUDGET (GAAP BASIS) AND ACTUAL -
Year Ended December 31, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees - City of Shreveport	\$400,000	\$ 304,041	\$(95,959)
Fees- Caddo Parish Commission	185,000	170,720	(14,280)
Service Revenue	---	1,081	1,081
Coroner's emergency commitments	15,400	22,605	7,205
Report fees	---	1,693	1,693
Interest income	---	182	182
Other income	---	7,218	7,218
Total revenues	<u>600,400</u>	<u>507,540</u>	<u>(92,860)</u>
Expenses:			
Salaries - employees	204,250	188,854	15,396
Salaries - Coroner	70,000	69,950	50
Automobile expense	9,500	7,176	2,324
Automobile insurance	3,500	1,446	2,054
Autopsy costs	198,000	---	198,000
Dues and subscriptions	1,500	4,088	(2,588)
Conventions and seminars	7,000	3,803	3,197
Computer service and maintenance	500	2,869	(2,369)
Employee education expense	---	2,060	(2,060)
Legal and accounting fees	4,000	24,823	(20,823)
Insurance	18,950	29,623	(10,673)
Other expenses	6,900	9,845	(2,945)
Professional fees	36,000	67,023	(31,023)
Taxes	40,300	24,354	15,946
Telephone	14,000	12,495	1,505
Travel	---	---	---
Parking	---	---	---
Retirement expense	<u>10,000</u>	<u>21,780</u>	<u>(11,780)</u>
Total expenses	<u>\$624,400</u>	<u>\$470,189</u>	<u>\$154,211</u>
Net income	(24,000)	37,351	61,351
Retained earnings (deficit) beginning	<u>(6,464)</u>	<u>(6,464)</u>	<u>---</u>
Retained earnings (deficit) ending	<u>\$(30,464)</u>	<u>\$ 30,887</u>	<u>\$61,351</u>

The accompanying notes are an integral part of this statement.

Exhibit E

CADDO PARISH CORONER

Statement of Cash Flows

For the two years ended December 31, 1993

	<u>1993</u>	<u>1992</u>
<u>Operating activities</u>		
Net income	\$ 37,351	\$ 9,863
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	---	---
Changes in operating assets and liabilities:		
(Increase) decrease in receivables	700	(4,380)
Increase (decrease) in accounts payable	(2,386)	1,060
Increase (decrease) in salaries payable	2,135	(1,313)
Increase (decrease) in payroll taxes payable	(732)	(5,077)
Increase (decrease) in other taxes payable	(246)	(22)
Increase (decrease) in garnished wages payable	(639)	640
Increase (decrease) in retirement payable	<u>(534)</u>	<u>554</u>
Net cash provided by operating activities	<u>35,649</u>	<u>1,305</u>
<u>Investing activities</u>		
Net cash used by investing activities	<u>---</u>	<u>---</u>
<u>Financing activities</u>		
Net cash used by financing activities	<u>---</u>	<u>---</u>
Increase in cash	35,649	1,305
Cash and cash equivalents	<u>17,127</u>	<u>15,822</u>
Cash and cash equivalents	<u>52,776</u>	<u>\$ 17,127</u>

The accompanying notes are an integral part of this statement.

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1993

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 of the Louisiana Constitution of 1974, Coroners are elected by the voters of each parish for terms of four years. They must be a licensed physician, except in any parish in which no licensed physician will accept the office. The Coroner's office holds inquest and investigates all cases of sudden death, deaths due to unknown causes, deaths without attending physicians or other remedial treatments, or deaths in which there is suspicion as to the cause of death. In addition, the Coroner has the right to order an autopsy in any instance where he feels it is necessary to determine the cause of death.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

1. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Coroner includes all funds, account groups, activities, et cetera, that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government over which the Coroner exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Parish Coroner.

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. FUND ACCOUNTING

The Coroner is organized and operated on a fund basis as a Proprietary Fund Type-Enterprise Fund. In an enterprise fund the accrual basis of accounting is utilized and revenues are recognized when earned and expenses are recognized when incurred. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

3. FIXED ASSETS AND LONG TERM LIABILITIES

The fixed assets and long-term liabilities of the Caddo Parish Coroner are accounted for on the balance sheet of the Enterprise Fund. The fixed assets of the Coroner as shown on the balance sheet are recorded at historical cost. Depreciation is computed by the straight line method based on the estimated useful life of the individual assets. At December 31, 1993, there were no fixed assets or long-term liabilities recorded on the Coroner's books.

4. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Coroner's accounts are maintained on a cash basis of accounting. However, the Enterprise Fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenses:

Revenues

Interest income or time deposits (none this period) is recorded when the time deposits have matured and interest is available.

Revenues are recognized when they become measurable and available to finance expenses of the fiscal period.

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. BASIS OF ACCOUNTING (Continued)

Expenses

Expenses are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

5. BUDGET PRACTICES

The Coroner adopts an annual budget for the Enterprise Fund on a modified accrual basis of accounting. The budget is legally adopted and amended as necessary by the Coroner. All appropriations lapse at year end.

Budget amounts included in the accompanying financial statements are the original adopted budget, and there were no subsequent amendments.

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. VACATION AND SICK LEAVE

Employees of the Coroner's office earn up to twenty-two days of vacation and sick leave each year. Sick leave must be taken in the year earned. Vacation time is not cumulative and cannot be paid after termination.

Upon termination of employment, all unused vacation and sick leave is forfeited. There is no liability for unused leave payable at December 31, 1993.

NOTE B - CASH AND INVESTMENTS

Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their offices in Louisiana. At December 31, 1993, the Coroner has cash and cash equivalents (book balances) totaling \$52,776.

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1993

NOTE B - CASH AND INVESTMENTS (Continued)

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as a security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

The Coroner's cash was not in excess of the FDIC insurance coverage during 1992 or 1993.

NOTE C - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1993 consisted of the following:

Allen Parish	\$ 100	Ouachita Parish	\$ 640
Bossier Parish	600	Rapides Parish	100
Calcasieu Parish	100	Red River Parish	400
DeSoto Parish	600	Richland Parish	100
Jackson Parish	100	Sabine Parish	200
Lincoln Parish	200	Vernon Parish	100
Morehouse Parish	<u>200</u>	Webster Parish	<u>900</u>
Subtotals	<u>1,900</u>		<u>2,440</u>

TOTAL \$4,340

CADDO PARISH CORONER
Shreveport, - Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1993

NOTE D - PROPERTY, PLANT AND EQUIPMENT

A summary of changes in property, plant and equipment follows:

Balance, December 31, 1991	\$ ---
Additions - 1992	---
Deletions - 1992	---
Balance, December 31, 1992	\$ ---
Additions - 1993	---
Deletions - 1993	---
Balance December 31, 1993	\$ ---

All property, plant and equipment utilized by the Coroner are property of the Caddo Parish Commission ("the Commission") and are included in the General Fixed Assets Account Group of the Commission. Therefore, there is no property, plant and equipment recorded on the Coroner's general ledger nor any related depreciation expense for 1992 or 1993.

NOTE E- OTHER EXPENSES

"Other expenses" as detailed in the accompanying income statements consists of:

<u>Category</u>	<u>Fiscal year ended</u> <u>December 31,</u>	
	<u>1993</u>	<u>1992</u>
Laboratory expense	\$ 1,943	\$ 775
Medical supplies	1,616	1,552
Equipment expense	1,207	503
Office supplies	2,314	2,404
Miscellaneous	(306)	(32)
Pauper burial	1,860	255
Postage	874	1,030
Uniforms	337	759
Repair - Equipment	---	168
Repairs - Building	---	157
Total	<u>\$ 9,845</u>	<u>\$ 7,571</u>

CADDO PARISH CORONER
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1993

NOTE G- DEFERRED COMPENSATION PLAN

The Coroner began an employee deferred compensation plan in 1992 (effective for budget year 1991), that qualifies under IRS Code 457. Total employer contribution costs for the Coroner's Office for the years ended December 31, 1993 and 1992, respectively were \$21,780 and \$23,333. The net assets available for distribution at December 31, 1993 (fair market value) based upon data provided by Public Employees Benefits Service Corporation ("PEBSCO"), the plan trustee was \$49,579.

Under the provision of the plan, eligible employees are able to defer current taxable income and contribute to the plan. The Coroner also contributes on behalf of each eligible employee. By law (IRS Code Section 457K) the total annual contribution for both the office and the employee is limited to \$7,500 per year or 25% of gross annual compensation. Also in accordance with Section 457K, there is no vesting period, each employee is immediately vested into the plan.

SUPPLEMENTARY DATA

CADDO PARISH CORONER

EXIT CONFERENCE

For the two years ended December 31, 1993

An exit conference was held on January 12, 1995 to discuss the proposed audit report and findings in the internal control opinion. The following people were present:

Mike Smith, Coroner Office Administrator
W. Micheal Elliott, CPA
Henry Dodd, Coroner CPA

CADDO PARISH CORONER

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Condition: The Coroner did not utilize an interest-bearing checking account during the year ended December 31, 1991 even though there was a relatively large average balance throughout the year.

Corrective Action: The Coroner's management opened an interest-bearing account in late 1992.

Comment: The Coroner's office now realizes interest income as a result of such action.

CADDO PARISH CORONER

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Condition: My review of the Coroner's quarterly reports to the City of Shreveport revealed that they were not prepared on a timely basis. The first reports for 1991 were filed in November 1991.

Corrective Action: Quarterly reports were filed in 1992 on a timely basis. However, quarterly reports are not required for 1993 and subsequent periods.

Comment: No comment necessary.

Schedule 2 (cont.)

CADDO PARISH CORONER

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Condition:	Expense test work reflected that public funds were used to pay bonuses, amounting to \$575, to employees in 1991.
Corrective Action:	No bonuses were paid in 1992 or 1993 and management adopted a policy banning such bonuses in future periods.
Comment:	The Coroner's office is now in compliance with state law.

CADDO PARISH CORONER

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Condition: The 1991 annual statement of the Coroner was deficient in the following area:

The 1991 schedule of expenditures was completed on October 22, 1992.

Corrective
Action:

The 1992 report was filed on a timely basis.
The 1993 report was filed late in 1994.

Comment:

See compliance opinion exception and related cause.

CADDO PARISH CORONER

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Condition:

During 1992, the City of Shreveport made an inquiry to the Louisiana State Board of Ethics regarding financial arrangements existing between Forensic Pathologists, Inc. and the Caddo Parish Coroner's Office particularly as it related to autopsies and other services performed by the Coroner's office on behalf of the City of Shreveport. This issue involved a lack of laboratory and morgue facilities in Caddo Parish.

The inquiry related to the legality of the billing procedures whereby Forensic Pathologists, Inc., owned solely by Dr. McCormick, billed the Caddo Parish Coroner's Office for the use of lab and morgue facilities.

The Board indicated that there appeared to be a technical violation of the State ethics law because the bills were sent directly by Forensic Pathologists, Inc. to the Caddo Parish Coroner's office. The Board also recommended the billing procedure change as described in the following comments.

These transactions include billings from Forensic Pathologists Inc. to the Coroner totaling approximately \$229,659 for the year ended December 31, 1991.

A change in the billing procedure was initiated by Forensic Pathologists Inc. in order to fully comply with state law. Under the arrangement, Forensic Pathologists, Inc. bills the appropriate governing authority, i.e. the City of Shreveport or the Caddo Parish Commission for services rendered by it to the Caddo Parish Coroner's Office. This arrangement has been approved by and complied with by the City of Shreveport, the Caddo Parish Commission, the Caddo Parish District Attorney's office, and the Caddo Parish Coroner's office. The Coroner's office is of the opinion that this procedure complies with state law.

Corrective Action:

No such billings occurred in 1992 and 1993 pursuant to the above described agreement.

Comment:

The Coroner's office is now complying with the ruling by the Louisiana State Board of Ethics.